HB 32 -- BIG GOVERNMENT GET OFF MY BACK ACT

SPONSOR: Hoskins

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on
Small Business by a vote of 16 to 0. Voted "Do Pass" by the Select
Committee on Commerce by a vote of 10 to 0.

This bill extends the provisions of the Big Government Get Off My
Back Act which provides tax relief to certain small businesses
until August 28, 2019. Currently, the act:

(1) Specifies that any federal mandate compelling the state to
enact, enforce, or administer a federal regulatory program must be
subject to authorization through appropriation or statutory
enactment;

(2) Extends the restriction on an increase of any state-imposed
user fee and the requirement that any state agency proposing a rule
must certify that it does not have an adverse impact on small
businesses; that it is necessary to protect the life, health, or
safety of the public; or that any small business is exempt from the
rule; and

(3) Specifies the definition of "small business" to include
businesses with fewer than 50 employees.

The bill authorizes, for tax years 2011 through 2019, an income tax
deduction for a small business for each full-time job created with
an annual salary of at least the county average wage as determined
by the Department of Economic Development. To be a full-time job,
the employee must work at least an average of 35 hours per week for
a 52-week period. The business will be allowed a deduction of
$10,000 for each new full-time job created or $20,000 for each
full-time job if the business offers health insurance and pays at
least 50% of the premiums.

The provisions of the bill will expire December 31, 2022.

PROPONENTS: Supporters say that the bill extends the sunset on
this act. By creating new jobs 196 small businesses qualified for
this credit. Small businesses help the economy grow.

Testifying for the bill were Representative Hoskins; Missouri
Chamber of Commerce and Industry; Missouri Restaurant Association;
and National Federation of Independent Business.

OPPONENTS: There was no opposition voiced to the committee.